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voting—a result reached a generation ago after a long series of struggles he regards as a fundamental blunder in American political development. However, in view of his statement (p. 433) that “seven-eighths of our adult men are owners of or interested in property,” it is difficult to see how property or non-property suffrage can be either the cause or the cure of the ills of American or modern democracy.

A generation ago this would have been a good argument against woman's suffrage and three generations ago against manhood suffrage, but today it fails as an interpretation of social and political forces. Obviously the work was not intended as an objective, scientific study of suffrage, and if it fails as an interpretation, little value remains in it, except as a compendium of passing political attitudes, outworn in the new time.

CHARLES E. MERRIAM

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Taxation in the New State. By J. A. HOBSON. New York: Harcourt, Brace & Howe, 1920. Pp. viii+258. \$1.75.

John Atkinson Hobson is an English economist of international distinction and with an international mind, but in this book on taxation he has the problems of England in view.

Beginning before the war, the growing need of larger revenue, in order to meet the new demands upon the modern state, brought the problem of taxation into a place of increased prominence in the politics of every country.

Mr. Hobson aims to give a constructive program for the reform of taxation without injurious effects on industry and business in general. Mr. Hobson takes a sane view and shows that the whole problem of modern taxation revolves about the one question of “ability to pay.” According to his theory a sound tax must conform to two negative conditions, which are vitally connected with one another. (1) It must not remove or impair any instrument of, or incentive to, essential or useful processes of production. (2) It must not remove or impair any essential or useful element of consumption.

In other words, the really taxable elements of income, those which have a true “ability to bear” taxation, must be those that are unnecessary to maintain socially serviceable processes of production or consumption. The one condition relates to the origins or sources of income, the other to the uses to which income is applied.

The first part of the volume deals with the principles and policies of reformed taxation. The second part treats of the financial emergency

in which the state must find itself as soon as the warborrowing ceases and annual expenditure must be met out of annual revenue. Two proposals for a levy are described, one confined to war-made wealth, the other of a general character, and the respective merits and defects of the two are discussed.

JOHN EDWARD OSTER

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Social Conditions in an American City. A summary of the findings of the Springfield survey. By SHELBY M. HARRISON. New York: Russell Sage Foundation, 1920. Pp. 12+439.

This book is a study of social conditions in the city of Springfield, Illinois, made in the spring and summer of 1914 under the direction of Shelby M. Harrison of the Russell Sage Foundation.

Part two presents in summary form the nine parts of the Springfield Survey already published by the Russell Sage Foundation as separate reports. Part one gives information not found in the separate reports concerning the purpose and methods of the Survey as a whole. Part three explains how the findings of the Survey were brought home to the people of Springfield and made to result in community action. Appendixes give opinions of Springfield people regarding the results of the Survey, together with facsimiles of blank forms used in gathering facts concerning schools, industries, and charities of the city.

While the reader may find that some of the interest of the separate reports as previously published is lost in their condensed forms, in the summaries found in this volume the purposes and standards of the surveyors are made more clear. A more intelligent reading of the separate reports is possible if this volume is read as an introduction. There might profitably have been included in the volume for the benefit of those particularly interested in survey technique and method more of the schedules and questionnaires used. For teachers the volume is valuable as an introduction to the study of the social survey since it is the most complete one-volume community study yet published.

HAROLD S. BUCKLIN

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International Law and the World War. By JAMES WILFORD GARNER. New York: Longmans, Green & Co., 1920. 2 vols., pp. xviii+524; 534. \$24.00.

In the language of Lord Bryce, international law is "the only thing which stands between us and primitive savagery." The grim reality